

# PAYROLL PROCEDURES FOR REPORTING NON-EXEMPT EMPLOYEE OVERTIME AND COMPENSATORY (COMP) TIME

## A. Definitions

1. Non-exempt employees: Nonexempt employees are covered under the Fair Labor Standards Act (FLSA). They must be paid at least the minimum wage for all hours worked and an overtime premium for hours worked over 40 in a 7 day workweek. Sample positions include aides, secretaries, custodians, clerks, food service operators, and bus drivers. The status of exempt or non-exempt is listed on the Lawson location list report.
2. Exempt employees: Exempt employees work in positions that meet the FLSA definition of exempt from the requirement to be paid overtime for hours worked in excess of 40 per workweek; job duties and pay must meet the tests of the exemption. Exempt positions include executive, administrative and professional employees such as school and department administrators or supervisors; teachers and other instructional positions requiring certification, and highly skilled computer professionals. The status of exempt or non-exempt is listed on the Lawson location list report.
3. Volunteering: Individuals shall be considered volunteers only where their services are offered freely and without pressure or coercion, direct or implied, from an employer. Non-exempt employees must be paid for all additional time performing duties while in the employ of the District. They cannot be considered volunteers. Before allowing an employee to volunteer, please verify with Human Resources that the job duties are sufficiently dissimilar to qualify the employee as a volunteer.
4. Overtime: Payment for hours worked over 40 in a given workweek. Sick leave, personal leave, vacation, and other paid absences are not considered hours worked for overtime purposes. The rate for overtime is 1½ times the regular hourly rate of pay.
5. Compensatory Time (Comp.Time): Compensatory time off, instead of cash overtime pay, must be granted at a rate of not less than 1 ½ hours for each overtime hour worked.

## B. Non-Exempt Employees Working at Two or More Jobs

1. Two regular positions:

Employees may work in two or more regularly established positions with no overtime compensation provided the sum of their work hours does not exceed 40 hours in the workweek. If an employee works more than 40 hours in the workweek, Comp. Time will be earned at 1 ½ times the number of overtime hours worked.

2. Regular, Salaried (or hourly) position and hourly 2<sup>nd</sup> job

Employees may work in a primary salaried or hourly paid position. Comp. Time will be earned if an employee works more than 40 hours in his/her primary position. Employees may also work in an hourly 2<sup>nd</sup> job. If an employee works more than 40 hours combined, in both positions, overtime will be paid. The overtime rate is based on the weighted average of all jobs.

For Example:

Aide - regular, salaried position 7.5 hours per day	\$13.77 hourly rate
After School Caregiver - works 4 hours per day -	\$9.13 hourly rate

In one week, the employee works 37.50 hours in the aide position and 20 hours as an after school caregiver.

37.50 hours x	\$13.77 =	\$516.38
20.00 hours x	\$ 9.13 =	\$182.60
57.50 hours		\$698.98 divided by 57.50 total hours = \$12.16 average rate

Overtime = (average rate x hours > 40) divided by 2  
\$106.40 = (\$12.16 x 17.50 hours) / 2

### **C. Conditions for Comp. Time Use and Accrual**

The TimeLink Time & Attendance System will accrue Comp. Time for all hours worked over 40 in a non-exempt employee's primary position. The supervisor has the option of approving overtime pay for hourly employees each work week. Salaried, non-exempt employees must accrue Comp. Time. Employees must be informed at the start of every year that all work in excess of scheduled hours must be authorized in writing by the employee's supervisor.

Reasonable period of time to take Comp. Time - Once they accrue Comp. Time, employees must be allowed to take it within a reasonable period of time, considering the employer's work schedule, emergency staffing requirements, and available substitutes.

Employees can be required to use Comp. Time - Employees shall consider Comp. Time before using regular leave time for an approved absence. Comp. Time shall be used within a reasonable period of time, preferably during the pay period immediately following when it was earned.

Payment on termination - If employment is terminated for any reason, the employee must be paid for all Comp. Time owed at the rate of pay in effect for the employee at termination. If an employee is paid for accrued Comp. Time at any other time, the pay must be based on the employee's current, regular rate when the payment is made.

Transfers within District – an employee who is transferred within the District retains all earned but unused Comp. Time.

Maximum Comp. Time accrual – employees' Comp. Time accrual balance shall not exceed 75 hours. Any overtime hours worked beyond that point must be approved for pay.

Time off in the same workweek - If, due to the additional time worked, the employee is given time off within the same workweek, then the time off is one hour for each extra hour worked. This is permissible, as opposed to an hour and a half for each extra hour worked, because it is within the same workweek and the employee will not work over forty hours during that week. If this arrangement (flex time) is to be used, the employee and supervisor shall agree and it is documented, authorized, by the employee's time record.

### **D. Timekeeping Requirements**

1. All non-exempt employees must punch in and out daily on a TimeLink device, are expected to arrive and depart based on their work schedule, and shall complete the appropriate leave request forms for absences.
2. TimeLink will document non-exempt employees' exact time of arrival and departure from work, the hours worked during each week, and all overtime or Comp. Time. For compensation calculations, exact time will be rounded to the nearest quarter of an hour.
3. Overtime or Comp. Time hours must be approved in advance of actual time worked. If a supervisor sees an employee working past his or her regular stop time without approval, the supervisor should discuss their expectations with the employee.
4. Supervisors shall review and approve all time sheets, time cards and leave requests for each work week.
5. Comp. Time earned and used shall be reported on the TimeLink system each work week.
6. The payroll department will review Comp. Time activity and balances for verification.

### **E. Compensatory Time Data Entry Procedures**

A kindergarten aide works 7.5 hours daily. On Friday, November 6, the school hosts a Parent-Teacher Open House. The teacher's aide is required to work extra hours for the event.

Using the above example, we will illustrate how the TimeLink system accounts for and accrues Comp. Time.

The aide punches in and out daily on the TimeLink device. Time is recorded as follows:

TimeLink Enterprise 6 - Windows Internet Explorer

http://10.1.0.52:8080/timelink/tl6iweb/workplace/com.timelink.startup.tt\_redirectworkplace.html

File Edit View Favorites Tools Help

Google Search

GREENVILLE COUNTY SCHOOLS  
Where enlightening strikes

Logout

View Sys Admin Home Page Manage Timecards

Manage Timecards - TA135

File View Actions Help

Day	Date	Time Code	Duration	Start	Stop	Labor Account	Record	Day Hrs	Total	Position	Comment	PPA	ALD
Mon		RegPay		7:32a	3:01p	GCSD	7:30	7:30	7:30	012APF2011			
Tue		RegPay		7:25a	3:02p	GCSD	7:30	7:30	15:00	012APF2011			
Wed		RegPay		7:17a	2:50p	GCSD	7:30	7:30	22:30	012APF2011			
Thu		RegPay		7:21a	2:49p	GCSD	7:30	7:30	30:00	012APF2011			
Fri		RegPay		7:00a	8:15p	GCSD	13:15	13:15	43:15	012APF2011			

Additional Information

Pay and Accruals Schedule Audit Exception Approval Event Person Info Access Comment

Data shown for: Fri 11/13/2009

Pay Totals

Pay Code	Time	Balance	Account

Accruals

Accrual Code	Time	Balance

Done

start 3 pcsws Inbox - Micro... 2 Microsoft ... TimeLink Ente... 2:31 PM

The aide has worked a total of 43 hours and 15 minutes for the work week.

The Supervisor approves the time card, inserting an optional comment about the reason for the additional work time.

TimeLink Enterprise 6 - Windows Internet Explorer

http://10.1.0.52:8080/timelink/tl6iweb/workplace/com.timelink.startup.tt\_redirectworkplace.html

File Edit View Favorites Tools Help

GREENVILLE COUNTY SCHOOLS  
Where enlightening strikes

View Time Manager Home

Approve Timecards (TR) - TA285

File Actions Help

Time Records

Person [Redacted] Severity

Timecard Period [Redacted]

Time Records

Day	Date	Time Code	Duration	Start	Stop	Labor Account	Record	Day Hrs	Total
Mon		RegPay		7:32a	3:01p	GCSD	7:30	7:30	7:30
Tue		RegPay		7:25a	3:02p	GCSD	7:30	7:30	15:00
Wed		RegPay		7:17a	2:50p	GCSD	7:30	7:30	22:30
Thu		RegPay		7:21a	2:49p	GCSD	7:30	7:30	30:00
Fri		RegPay		7:00a	8:15p	GCSD	13:15	13:15	43:15

Approve All Timecards

Approving the timecards allows them to be released to payroll. Timecards cannot be paid unless they have been approved.

Comment:

OK Cancel

http://10.1.0.52:8080/tim Internet

Done

start 3 pcsws Inbox - Micro... GCS Comp TI... TimeLink Ente... 3:23 PM

TimeLink Enterprise 6 - Windows Internet Explorer

http://10.1.0.52:8080/timelink/ti6iweb/workplace/com.timelink.startup.tt\_redirectworkplace.html

File Edit View Favorites Tools Help

Google Search

GREENVILLE COUNTY SCHOOLS  
Where enlightening strikes

View Time Manager Home Page Manage Timecards Approve Timecards (TR) Logout

Manage Timecards - TA Hide Nav Bar

File View Actions Help

Mon	11/02	RegPay	7:32a	3:01p	GCSD	7:30	7:30	7:30	741SSPBN1000
Tue	11/03	RegPay	7:25a	3:02p	GCSD	7:30	7:30	15:00	741SSPBN1000
Wed	11/04	RegPay	7:17a	2:50p	GCSD	7:30	7:30	22:30	741SSPBN1000
Thu	11/05	RegPay	7:21a	2:49p	GCSD	7:30	7:30	30:00	741SSPBN1000
Fri	11/06	RegPay	7:00a	8:15p	GCSD	13:15	13:15	43:15	741SSPBN1000

Additional Information

Pay and Accruals Schedule Audit Exception Approval Event Person Info Access Comment

Data shown for: Fri 11/06/2009

Pay Code	Time	Balance	Account
COMP	4:53	4:53	
COMP	0:00	4:53	

Done

start pcsws GCS Comp TI... TimeLink Ente... Internet 100% 3:43 PM

*The employee's accrued Comp. Time will show as available in the Comp. Time balance.*

*The employee elects to use 3.5 hours of Comp. Time on Monday, November 9. The supervisor creates a time card in TimeLink, using the Comp. Time pay code and a duration of 3 hours, 30 minutes for Monday, November 9. The employee clocks in on the device at 11:02 am and clocks out on the device at 3:01 pm.*

TimeLink Enterprise -- W... X

http://10.1.0.52:8080/timelink/servlet/StartCISPage?PAGEURL=/t6iweb/com.timelink.falco.ta.taedittimecardec

File Edit View Favorites  
Google

GREENVILLE COUNTY SCHOOLS  
Where enlightening strikes

Time and Labor

- Approve Timecards (TR)
- Manage Timecards

Payroll  
Reporting  
My User Account  
System Administration

Waiting for http://10.1.0.52:8080/time

http://10.1.0.52:8080/timelink/servlet/StartCISPage?PAGEURL=/t6iweb/com.timelink.falco.ta.taedittimecardec Internet 100%

start pcsws GCS Comp Ti... TimeLink Ente... Inbox - Micro... 4:02 PM

---

**Create Time Record**

Person:  Record Date\* 11/09/2009

Time Code\* CompTime Compensatory Time Pay

Shift Name (none)

Duration: 3 hrs 30 mins Duration Based  Show Adjusted Time

Save Cancel Less...

Labor Account Work Information Other Special

Allocation: Single

Labor Acct Profile 741SSPBN1000

Cost Center\* GCSD

Labor Account	GCSD
Allocation	100

Approve Timecards (TR) X

Show Actual Times

Position

**TimeLink Enterprise 6 - Windows Internet Explorer**

http://10.1.0.52:8080/timelink/tl6iweb/workplace/com.timelink.startup.tt\_redirectworkplace.html

File Edit View Favorites Tools Help

Google Search

Bookmarks Check Translate AutoFill Sign In

Page Tools

**GREENVILLE COUNTY SCHOOLS**  
Where enlightening strikes

Logout

View Time Manager Home Page Manage Timecards Approve Timecards (TR)

**Time and Labor**

- Approve Timecards (TR)
- Manage Timecards

**Manage Timecards - TA135**

File View Actions Help

Day	Date	Time Code	Duration	Start	Stop	Labor Account	Record	Day Hrs	Total	Position
Mon	11/09	RegPay		11:02a	3:01p	GCSD	4:00	4:00	4:00	741SSPBN1000
		CompTime	3:30			GCSD		4:00	4:00	741SSPBN1000

**Additional Information**

Pay and Accruals Schedule Audit Exception Approval Event Person Info Access Comment

Data shown for: Mon 11/09/2009

**Pay Totals**

Pay Code	Time	Balance	Account
CompTime	3:30	3:30	GCSD

**Accruals**

Accrual Code	Time	Balance
COMP	-3:30	1:23

Done

start pcsws GCS Comp Ti... TimeLink Ente... Inbox - Micro... 4:05 PM

*The decrement to the Comp. Time balance, and remaining balance, is displayed.*

*Questions regarding Comp. Time entry and recordkeeping procedures should be directed to the District's Payroll Department.*

*A Manual Comp Time Code has been established in TimeLink for hours worked that funds have not been allocated for payment.*

*Only non-exempt employees are eligible for Comp Time.*

*Hours recorded to this time code will be added to the employee's Comp Time accrual on an hour for hour basis*

*This time code can be used for time worked that is not included in the employee's normal work schedule, and the supervisor has not been provided funding for payment of the hours worked. For example, a guidance clerk works 4 days over the summer and elects to have this time entered into their comp accrual. The employee clocks in on TimeLink, and the supervisor may change the time code to ManualCompTime to add these hours to the employee's comp time accrual.*